

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Elwood Community School Corp (5280)**

<b>Elwood Community School Corp (5280)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$5,034,931	\$5,075,584	\$4,999,490	\$4,893,330	-1%	-2%
Group Health Insurance (222)	\$1,074,304	\$1,133,876	\$1,188,031	\$1,023,998	-1%	-14%
Noncertified Salaries (120)	\$713,362	\$692,578	\$804,656	\$705,220	0%	-12%
Social Security-Certified Employee Retirement (212)	\$377,689	\$378,619	\$376,747	\$356,298	-1%	-5%
Transfer Tuition to Other School Corporations Within the State (561)	\$198,198	\$218,014	\$395,644	\$313,875	12%	-21%
Teacher Retirement Fund, After 7-1-95 (216)	\$228,956	\$210,600	\$297,145	\$246,182	2%	-17%
Operational Supplies (611)	\$160,640	\$236,284	\$195,092	\$233,178	10%	20%
Pre-2008 object code - temporary salaries (header) (130)	\$154,045	\$131,207	\$145,512	\$142,452	-2%	-2%
Textbooks (630)	\$13,198	\$202,800	\$24,911	\$102,599	67%	312%
Computer Hardware (741)	\$4,685	\$119,803	\$289,933	\$92,958	111%	-68%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$111,978	\$115,544	\$123,055	\$83,921	-7%	-32%
Other Purchased Professional and Technical Services (319)	\$57,540	\$31,044	\$6,400	\$69,735	5%	> 500%
Public Employees Retirement Fund (214)	\$37,393	\$38,148	\$73,739	\$62,498	14%	-15%
Social Security-Noncertified Employee Retirement (211)	\$63,182	\$60,917	\$63,658	\$61,754	-1%	-3%
Equipment (730)	\$111,040	\$194,973	\$28,832	\$59,540	-14%	107%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$20,119	\$7,357	\$39,883	\$55,370	29%	39%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$10,002	\$5,532	\$20,542	\$46,290	47%	125%
Travel (580)	\$30,100	\$29,449	\$16,040	\$37,764	6%	135%
Other General Supplies (615, 660 to 689)	\$161,644	\$101,523	\$5,660	\$19,008	-41%	236%
Transfer Tuition - Other (569)	\$0	\$0	\$2,008	\$10,936	N/A	445%
Printing and Binding (550)	\$6,174	\$5,590	\$4,887	\$9,633	12%	97%
Licensed Employees Temporary Salaries (135)	\$12,344	\$0	\$20,170	\$8,486	-9%	-58%
Postage and Postage Machine Rental (532)	\$6,757	\$5,552	\$6,772	\$7,190	2%	6%
Technology Related Professional Development (748)	\$890	\$1,115	\$774	\$5,972	61%	> 500%
Periodicals (650)	\$727	\$0	\$3,429	\$5,545	66%	62%
Dues and Fees (810)	\$870	\$3,439	\$3,134	\$3,412	41%	9%
Library Books (640)	\$2,260	\$16,013	\$16,782	\$3,098	8%	-82%
Other Purchased Services (593)	\$5,300	\$4,760	\$2,598	\$2,867	-14%	10%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$1,000	N/A	N/A
Improvements Other Than Buildings (715)	\$0	\$0	\$10,307	\$840	N/A	-92%
Gasoline and Lubricants (613)	\$1,810	\$1,019	\$1,151	\$811	-18%	-30%
Purchased Property Services; Rentals (440)	\$600	\$1,615	\$1,525	\$505	-4%	-67%
Meals Provided (235)	\$1,689	\$884	\$313	\$427	-29%	37%
Advertising (540)	\$0	\$0	\$9,522	\$242	N/A	-97%
Food Purchases (614)	\$2,484	\$239	\$374	\$105	-55%	-72%

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Awards (875)	\$383	\$280	\$0	\$0	-100%	N/A
Group Life Insurance (221)	\$3,348	\$2,622	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$35,109	\$26,475	\$100	\$0	-100%	-100%
Stipends (131)	\$0	\$5,330	\$10,899	\$0	N/A	-100%
Purchased Services; Student Transportation Services (510)	\$282	-\$50	\$2,500	\$0	-100%	-100%
Group Accident Insurance (223)	\$9,945	\$6,595	\$0	\$0	-100%	N/A
<b>Student Academic Achievement Total</b>	<b>\$8,653,979</b>	<b>\$9,065,331</b>	<b>\$9,192,213</b>	<b>\$8,667,040</b>	<b>0%</b>	<b>-6%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$623,938	\$653,199	\$730,208	\$736,751	4%	1%
Noncertified Salaries (120)	\$342,105	\$320,898	\$326,745	\$327,239	-1%	0%
Group Health Insurance (222)	\$242,450	\$237,605	\$266,325	\$276,215	3%	4%
Social Security-Certified Employee Retirement (212)	\$46,669	\$48,674	\$54,388	\$53,541	3%	-2%
Public Employees Retirement Fund (214)	\$25,110	\$24,692	\$43,040	\$40,026	12%	-7%
Teacher Retirement Fund, After 7-1-95 (216)	\$27,667	\$25,172	\$46,818	\$39,915	10%	-15%
Other Purchased Professional and Technical Services (319)	\$3,105	\$0	\$0	\$23,186	65%	N/A
Social Security-Noncertified Employee Retirement (211)	\$25,024	\$22,551	\$23,618	\$23,061	-2%	-2%
Purchased Professional and Technnical Pupil Services (313)	\$17,064	\$24,035	\$23,433	\$22,553	7%	-4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$11,491	\$10,613	\$14,190	\$13,954	5%	-2%
Purchased Professional and Technnical Staff Services (314)	\$3,001	\$7,049	\$12,078	\$4,312	9%	-64%
Pre-2008 object code - temporary salaries (header) (130)	\$2,743	\$2,382	\$3,606	\$4,218	11%	17%
Operational Supplies (611)	\$12,097	\$7,768	\$5,405	\$2,366	-34%	-56%
Meals Provided (235)	\$839	\$4,284	\$1,626	\$210	-29%	-87%
Awards (875)	\$248	\$4,573	\$2,028	\$0	-100%	-100%
Group Life Insurance (221)	\$852	\$600	\$0	\$0	-100%	N/A
Group Accident Insurance (223)	\$2,130	\$1,330	\$0	\$0	-100%	N/A
Equipment (730)	\$0	\$857	\$0	\$0	N/A	N/A
Food Purchases (614)	\$2,620	\$156	\$0	\$0	-100%	N/A
Travel (580)	\$0	\$0	\$258	\$0	N/A	-100%
Other General Supplies (615, 660 to 689)	\$11,368	\$3,053	\$2,867	\$0	-100%	-100%
<b>Student Instructional Support Total</b>	<b>\$1,400,521</b>	<b>\$1,399,492</b>	<b>\$1,556,632</b>	<b>\$1,567,547</b>	<b>3%</b>	<b>1%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,324,440	\$1,373,663	\$1,378,138	\$1,464,118	3%	6%
Other purchased property services (490 to 499)	\$402,705	\$434,636	\$449,083	\$404,685	0%	-10%
Light and Power - Other than Heating and Cooling (625)	\$287,792	\$251,901	\$330,162	\$371,363	7%	12%

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Certified Salaries (110)	\$207,528	\$199,017	\$172,484	\$363,160	15%	111%
Group Health Insurance (222)	\$289,074	\$310,734	\$309,767	\$290,018	0%	-6%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$177,184	\$177,766	\$192,342	\$200,719	3%	4%
Operational Supplies (611)	\$184,155	\$199,946	\$226,598	\$197,732	2%	-13%
Other Employee Benefits (241 to 290)	\$165,943	\$86,928	\$167,979	\$153,312	-2%	-9%
Vehicles (731)	\$51	\$154,104	\$160,675	\$144,298	> 500%	-10%
Equipment (730)	\$99,953	\$132,127	\$110,161	\$139,029	9%	26%
Heating and Cooling for Buildings - Gas (622)	\$93,005	\$79,810	\$97,610	\$116,885	6%	20%
Public Employees Retirement Fund (214)	\$63,020	\$72,086	\$109,851	\$115,189	16%	5%
Social Security-Noncertified Employee Retirement (211)	\$101,370	\$105,932	\$105,311	\$104,204	1%	-1%
Gasoline and Lubricants (613)	\$98,069	\$104,478	\$100,101	\$100,012	0%	0%
Workers Compensation Insurance (225)	\$0	\$0	\$0	\$93,868	N/A	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$76,967	\$77,531	\$72,807	\$86,419	3%	19%
Other Purchased Professional and Technical Services (319)	\$41,642	\$16,993	\$71,661	\$49,589	4%	-31%
Purchased Property Services; Repairs and Maintenance Services (430)	\$23,920	\$28,002	\$21,849	\$47,632	19%	118%
Utility Services Water and Sewage (411)	\$45,409	\$41,428	\$32,061	\$47,456	1%	48%
Connectivity (744)	\$43,404	\$41,451	\$42,818	\$40,005	-2%	-7%
Computer Hardware (741)	\$8,547	\$58,409	\$23,641	\$28,157	35%	19%
Social Security-Certified Employee Retirement (212)	\$19,377	\$15,594	\$12,910	\$27,382	9%	112%
Teacher Retirement Fund, After 7-1-95 (216)	\$17,928	\$26,832	\$14,059	\$23,464	7%	67%
Purchased Professional and Technical Board of Education Services (318)	\$18,356	\$3,354	\$42,650	\$23,034	6%	-46%
Travel (580)	\$13,932	\$20,535	\$15,731	\$22,924	13%	46%
Other Public or Private Utility Services (419)	\$13,487	\$4,553	\$34,353	\$22,383	14%	-35%
Dues and Fees (810)	\$18,913	\$21,553	\$15,777	\$18,684	0%	18%
Utility Services Removal of Refuse and Garbage (412)	\$11,127	\$10,850	\$10,546	\$14,672	7%	39%
Telephone (531)	\$23,995	\$23,120	\$23,455	\$12,874	-14%	-45%
Other Purchased Services (593)	\$5,525	\$15,866	\$13,332	\$12,756	23%	-4%
Other General Supplies (615, 660 to 689)	\$2,752	\$7,283	\$11,840	\$11,684	44%	-1%
Pre-2008 object code - temporary salaries (header) (130)	\$24,346	\$21,014	\$16,533	\$10,652	-19%	-36%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$9,833	0%	-2%
Other Communication Services (533 to 539)	\$7,331	\$18,131	\$6,030	\$8,134	3%	35%
Miscellaneous Objects (876 to 899)	\$158,514	\$189,596	\$9,634	\$7,374	-54%	-23%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,462	\$14,751	\$8,928	\$6,399	-4%	-28%
Bank Service Charges (871)	\$8,341	\$5,949	\$27,398	\$6,197	-7%	-77%
Tires and Repairs (612)	\$8,855	\$6,885	\$11,033	\$5,693	-10%	-48%
Unemployment compensation (230)	\$169,074	\$110,888	\$101,729	\$2,904	-64%	-97%

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Printing and Binding (550)	\$768	\$906	\$5,183	\$2,689	37%	-48%
Advertising (540)	\$3,990	\$2,907	\$3,913	\$2,220	-14%	-43%
Purchased Services; Student Transportation Services (510)	\$0	\$0	\$0	\$1,396	N/A	N/A
Postage and Postage Machine Rental (532)	\$3,351	\$3,419	\$2,741	\$1,387	-20%	-49%
Food Purchases (614)	\$860	\$1,131	\$2,144	\$1,233	9%	-43%
Meals Provided (235)	\$546	\$1,529	\$234	\$1,076	19%	361%
Official Bond Premiums (525)	\$300	\$959	\$525	\$759	26%	45%
Improvements Other Than Buildings (715)	\$1,790	\$1,462	\$1,248	\$489	-28%	-61%
Heating and Cooling for Buildings - Electricity (621)	\$51,544	\$81,292	\$259	\$230	-74%	-11%
Other Technology Hardware (746)	\$0	\$70	\$111	\$46	N/A	-58%
Purchased Professional and Technical Pupil Services (313)	\$0	\$932	\$0	\$0	N/A	N/A
Interest on Bonds or Notes (832)	\$16	\$0	\$0	\$0	-100%	N/A
Late Payments (872)	\$0	\$47	\$0	\$0	N/A	N/A
Group Life Insurance (221)	\$5,216	\$1,056	\$0	\$0	-100%	N/A
Group Accident Insurance (223)	\$14,122	\$2,118	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$605	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$4,900	\$0	\$7,425	\$0	-100%	-100%
Purchased Property Services; Rentals (440)	\$720	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$0	\$10,320	\$19,675	\$0	N/A	-100%
<b>Overhead and Operational Total</b>	<b>\$4,362,218</b>	<b>\$4,581,844</b>	<b>\$4,604,497</b>	<b>\$4,816,420</b>	<b>3%</b>	<b>5%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$1,273,901	\$1,146,248	\$535,434	\$1,614,753	6%	202%
Interest on Bonds or Notes (832)	\$525,864	\$467,007	\$647,889	\$723,780	8%	12%
Certified Salaries (110)	\$67,773	\$70,152	\$73,488	\$77,331	3%	5%
Noncertified Salaries (120)	\$45,263	\$51,038	\$59,428	\$50,048	3%	-16%
Purchased Property Services; Rentals (440)	\$106,543	\$67,948	\$62,363	\$49,032	-18%	-21%
Other Purchased Professional and Technical Services (319)	\$81,590	\$17,992	\$54,944	\$34,578	-19%	-37%
Other Purchased Services (593)	\$16,927	\$48,897	\$88,379	\$30,983	16%	-65%
Equipment (730)	\$25,446	\$22,344	\$67,670	\$22,050	-4%	-67%
Purchased Property Services; Construction Services (450)	\$6,159	\$25,443	\$60,176	\$17,216	29%	-71%
Improvements Other Than Buildings (715)	\$43,010	\$27,570	\$45,913	\$15,047	-23%	-67%
Group Health Insurance (222)	\$0	\$0	\$10,615	\$13,463	N/A	27%
Social Security-Certified Employee Retirement (212)	\$5,572	\$4,525	\$5,462	\$5,747	1%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$6,592	\$5,052	\$8,683	\$5,644	-4%	-35%
Social Security-Noncertified Employee Retirement (211)	\$3,398	\$3,855	\$4,522	\$3,829	3%	-15%

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Dues and Fees (810)	\$0	\$0	\$3,232	\$3,271	N/A	1%
Operational Supplies (611)	\$2,372	\$8,782	\$1,765	\$2,276	-1%	29%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$185	\$163	\$238	\$1,400	66%	489%
Public Employees Retirement Fund (214)	\$595	\$1,293	\$2,165	\$551	-2%	-75%
Meals Provided (235)	\$0	\$41	\$429	\$343	N/A	-20%
Other Public or Private Utility Services (419)	\$2,468	\$3,706	\$0	\$0	-100%	N/A
Buildings (720)	\$0	\$0	\$50,000	\$0	N/A	-100%
Other General Supplies (615, 660 to 689)	\$12,833	\$3,500	\$2,867	\$0	-100%	-100%
<b>Nonoperational Total</b>	<b>\$2,226,492</b>	<b>\$1,975,555</b>	<b>\$1,785,660</b>	<b>\$2,671,340</b>	<b>5%</b>	<b>50%</b>
<b>Grand Total</b>	<b>\$16,643,210</b>	<b>\$17,022,222</b>	<b>\$17,139,002</b>	<b>\$17,722,346</b>	<b>2%</b>	<b>3%</b>